

State of Idaho DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718 Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

> C.L. "BUTCH" OTTER Governor

May 4, 2013

GARY SPACKMAN Director

Dennis Clark 6693 E Hwy 36 Preston ID 83263

Water District 13N

Dear Watermaster:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements for all local government entities. Under the new statue, the governing body of any local government entity (i.e.; water district) whose annual budget does not exceed fifty thousand dollars (\$50,000) or less does not have to have an independent public account firm conduct a financial audit every few years as previously required by Section 42-619(9).

Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and / or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district employees. This requirement applies to all water districts in Idaho, regardless of annual budget. Insurance should be applicable at least to all paid water district staff, including the water master as week as well as watermaster assistants, advisory committee, secretary and treasurer. The costs associated with workers compensation insurance is paid directly by the water district and should be considered an expense of the district. For information about obtaining insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Coeur d'Alene, Idaho Falls, Pocatello and Twin Falls. Water Districts are also reminded that all paid water district staff may be subject to state and federal taxes. These tax requirements will vary depending on salaries and total income of each watermaster or employee. In many water districts, particularly smaller districts with part-time staff, payment of watermaster or each employee. Districts may wish to contact the State Tax Commission or the Internal Revenue Service for information about state and federal withholding taxes.

Sincerely,

Dennis M Dunn

Sr. Water Right Agent

Enclosure

DMD:sc



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Governor

GARY SPACKMAN Director

May 4, 2013

Judy Phillips Po Box 247 Preston ID 83263

WATER DISTRICT #13N

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Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and/or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

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Sincerely,

Dennis M. Dunn

Senior Water Right Agent

DMD:sc

Enclosures

RECEIVED

WATERMASTER'S REPORT FEB 15 2013

Department of Water Resources Eastern Region

From May	
,	
Water District No. 13N Name of Watermaster DENN (P.O. Address 4693 E	5 & Clark. 1/4/ 36 Preston, Idako 83263
₩	AFFIDAVIT OF WATERMASTER
COUNTY OF Frankin } ss.	
	being first duly sworn, deposes and says that he is Watermaster of Water having been lawfully appointed by GARY Spackman, Director,
	that the volumes of water, as stated in this report and prorated by him to the water
right holders of the district are correct.	Lem Ball
	(Deputy) Watermaster District No
Subscribed and sworn to before me, this	
(SEAL) SHARON J. JENSEN NOTARY PUBLIC STATE OF IDAHO	My Commission expires 03-05-2018
3 3	Boise, Idaho, 23 february 2013
I HEREBY CERTIFY, that	was lawfully appointed by me as Water Master
of Water District No. 130, and	that the information contained in this report, as herein sworn to, is, to the best of my
knowledge and belief, correct.	12.0
	Director, Department of Water Resources
	By Lennis Dana

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Twin LAKE (TANA) Co.	469	
2	River Dale CAUAL Co		
3	Prestow Mink Creek	468	
4	Rocky Ditch	464	
5	Town Ditch	462	
6	Glencoe Irr. Co.	470	
7	Alaw Barber FACKOCI/Ger. Plant	471	
8	FACKOCI/ Ger. Plant	Now Po	NSWMTION USC
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	Total Delivery in 24-Hour	Total Co	ost	Adopted B	udget	Credits	3	Debits		Cost Per 24-Hr. Sec. Ft. \$ - 14 6 00 5 43 0
	Sec. Feet	\$	cts.	\$	cts.	\$	cts.	\$	cts.	330, 15, 2
1	8,582	1253	05	1854	48	601.	43			Total No. Days of Watermaster
2	888	129	65	69.	41			60.	24	168 days at \$ 14,88 per day \$ 2500 00
3	4338.5	433	44	311	18		·	322.	26	Total No. Days of Asst. Watermaster
4	1491.84	217.	81	158	s 6			89.	25	days at \$ per day \$
5	1 182.39	172	43	91	47			81	16	Other expenses charged pro rate 5 8 8000
6	691.31	100	93	61	65			· · · · · · ·	28	TOTAL COST \$2884 00
7	166	24	23	14	45			9.	78	Total No. 24-Hour Sec. Feet Delivered 17,340 64
8	4									Cost per 24-Hour Sec. Feet Delivered \$ 2
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